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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX, ACT & RULES, 2017 - TO
AMEND G.O.Ms.No.126, REVENUE (COMMERCIAL TAXES - II) DEPARTMENT,
DATED: 15.06.2021.

[G.O.Ms.No.70, Revenue (Commercial Taxes), 10th March, 2025.]

NOTIFICATION

In exercise of the powers conferred by the first proviso to sub- section (1) of section 37 read with section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.126, Revenue (CT) Department, dated 15.06.2021, namely:-

AMENDMENT

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:-

"Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025."

PEEYUSH KUMAR,

Principal Secretary to Government.

Note:-The principal notification issued in G.O.Ms.No.126, Revenue (Commercial Taxes II) Department, dated the 15th June, 2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.174, Part. I, dated the 16th June, 2021, and was last amended vide notification issued in G.O.Ms.No.158, Revenue (Commercial Taxes) Department, dated the 16th May, 2024, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.117, Part. I, dated the 17th May, 2024.

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